



FAQs

State of Delaware
Department of Finance
Division of Revenue
www.state.de.us/revenue

Can one location have a three-year license, while another a one-year?

Should a business with multiple locations elect the optional three-year business license, the business must also obtain for that business activity a three-year renewal for **all** additional locations. For example, if you are a retailer with five locations and you choose to renew your retail business license at your main store for three years, you must also renew your retail business license at each additional location for three years. However, if you conduct more than one activity at any of these sites requiring a different business license (i.e. a hair salon at your retail outlet), you **do not** have to renew the additional (hair salon) license for three years. You may *elect* to renew this business license for three years, but you are not required to do so just because you have a three-year retail business license.

What if I acquire a new location or business activity during the course of my three-year license?

Should anyone possessing a 3-year business license obtain an additional business location or unit before the expiration of their current three-year license, they may prorate the new location's three-year license fee so that all licenses may renew the same year. For example, if you are a retailer who opens a new location on January 1st of the second year of your three-year business license, you will only pay the new location's license fee for two years. The license renewal for this location would then assume the same cycle as your other locations.

Can I get a refund on my three-year license if I don't use it for three years?

No. Once a licensee who goes out of business, closes a location, or removes a unit before the expiration of the license issued for such a location, the business is not entitled to receive a refund for any portion of the unexpired license fee.

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